

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI ANIKESH BANERJEE, JM**

**ITA No. 611/Coch/2025
Assessment Year: 2019-20**

Pallathoor Kumaran Binu Appellant
Pallathoor House, Kottayuil Road
Kunnamkulam, Thrissur 680503
[PAN: AXZPB4674R]

vs.

The Income Tax Officer, WD-1 & TPS, Guruvayoor..... Respondent

Assessee by: ----- None -----
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 28.10.2025
Date of Pronouncement: 30.10.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC) dated 26.06.2025 for Assessment Year (AY) 2019-20 confirming levy of penalty u/s. 271B of Income Tax Act, 1961 (hereinafter "the Act").

2. Brief facts of the case are that the appellant is an individual. No return of income was filed for AY 2019-20. Subsequently the appellant filed return of income in response to notice u/s. 148 of the Act dated 21.03.2023 disclosing income of Rs. 2,45,080/-. However,

the AO issued show cause notice u/s. 274 r.w.s. 271B initiating penalty proceedings. In response to the show cause notice, the appellant filed explanation stating that the delay in submitting the Tax Audit Report was not intentional. The same was because of lack of knowledge, etc. However, the AO had proceeded with levy of penalty of Rs. 1,50,000/- vide order dated 03.09.2024 passed u/s. 271B of the Act.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. When the appeal was called on nobody appeared on behalf of the assessee despite due service of notice of hearing. Therefore, we proceeded to dispose of the appeal after hearing the learned Sr. DR.

6. At the outset, we find that the NFAC had discussed the levy of penalty u/s. 272(1)(d) of the Act without discussing the facts of the present case. Therefore, we are of the considered opinion that the matter requires remand to the file of NFAC for fresh disposal in accordance with law after affording reasonable opportunity of hearing to the appellant.

7. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 30th October, 2025.

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 30th October, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin